

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF THE KINGDOM OF DENMARK (SKATTEFORVALTNINGEN) TAX REFUND SCHEME LITIGATION

MASTER DOCKET
18-md-02865-LAK

This document relates to: The cases identified in Appendix A

**DECLARATION OF MICHAEL M. ROSENSAFT IN SUPPORT OF DEFENDANTS'
MEMORANDUM OF LAW TO EXCLUDE THE PROPOSED EXPERT REPORTS,
OPINIONS, AND TESTIMONY OF BRUCE DUBINSKY**

I, Michael M. Rosensaft, declare pursuant to 28 U.S.C. § 1746 as follows:

1. I am a partner in the law firm of Katten Muchin Rosenman LLP. I am one of the attorneys representing Robert Klugman in the above-captioned action. I submit this declaration in support of Defendants' Motion to Exclude the Proposed Expert Reports, Opinions, and Testimony of Bruce Dubinsky. The facts stated in this declaration are based on my personal knowledge, and if called upon as a witness, I would and could testify competently to them.
2. Attached as **Exhibit A** is a true and correct copy of excerpts from Bruce Dubinsky's Expert Report, dated December 31, 2021 (updated February 1, 2021).
3. Attached as **Exhibit B** is a true and correct copy of excerpts from the transcript of the Deposition of Bruce Dubinsky, dated March 29, 2022.
4. Attached **Exhibit C** is a true and correct copy of an excerpt from Graham Wade's Expert Report, dated December 31, 2021.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that I executed this declaration on June 21, 2024 in New York, New York.

Dated: New York, New York
June 21, 2024

/s/ Michael M. Rosensaft

Michael M. Rosensaft